

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT
OF
MEDARYVILLE CORRECTIONAL FACILITY
STATE OF INDIANA

October 1, 2002 to March 31, 2006



FILED
7/20/06

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Evelyn Ridley – Turner J. David Donahue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Michael T. Scott Timothy F. Todd	10-01-02 to 10-04-05 10-05-05 to 06-30-07
Business Administrator	Sue Rohrer	10-05-05 to 06-30-07



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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE MEDARYVILLE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Medaryville Correctional Facility for the period of October 1, 2002 to March 31, 2006. Medaryville Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Medaryville Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

May 31, 2006

MEDARYVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2006, with Sue Rohrer, Business Administrator; Timothy F. Todd, Superintendent; and Cathy Elston, Account Clerk. Our report disclosed no material items that warrant comment at this time.